IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 29TH JUNE 2007 / 8TH ASHADHA 1929

WP(C).No. 19985 of 2007(D)

PETITIONER:

V.CHANDRAN, PROPRIETOR,
M/S.NIDHI CONSTRUCTION MATERIALS(CLOSED DOWN),
MANPULLIKAVU, PALAKKAD.

BY ADV. SRI.K.T.SHYAMKUMAR

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

2. THE SALES TAX OFFICER, II CIRCLE,
PALAKKAD.

3. THE TAHSILDAR (REVENUE RECOVERY),
PALAKKAD.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 19985 OF 2007

Dated this the 29th day of June, 2007

JUDGMENT

Petitioner's grievance is that tax paid to recovery authorities has not come to the account of the sales tax department and consequently the assessing officer is not issuing certificate for payment of admitted tax. It is seen from the assessment order that petitioner is demanded to pay interest for non-payment of admitted tax also. Having regard to the payment made by the petitioner, evidenced by Exts. P6 and P7, W.P. is disposed of directing the petitioner to remit a further sum of Rs. 25,000/- within three weeks from now to the third respondent. Third respondent will forward the total details of all payments to the second respondent for giving credit for the payments in the assessment orders. First respondent is directed to take up the appeal and dispose of the same on merits after hearing the petitioner within three months from the date of making payment as above. There will be further direction to the 2nd respondent to treat the receipts issued by the third respondent as sufficient proof for payment of admitted tax.

(C.N.RAMACHANDRAN NAIR)
Judge